

SECOND REGULAR SESSION

# HOUSE BILL NO. 1819

## 95TH GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVES NOLTE (Sponsor), FAITH, NANCE, BIVINS, SCHIEFFER,  
MUNZLINGER AND SCHAD (Co-sponsors).

4225L.03I

D. ADAM CRUMBLISS, Chief Clerk

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### AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales and use tax exemptions.

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*Be it enacted by the General Assembly of the state of Missouri, as follows:*

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be  
2 known as section 144.056, to read as follows:

**144.056. 1. In addition to the exemptions granted in section 144.030, there is hereby**  
2 **specifically exempted from the provisions of any state sales or use tax levied and imposed**  
3 **in this chapter or under any other provision of law all sales of new vehicles assembled and**  
4 **sold in the state of Missouri on or after January 1, 2010. For purposes of this section,**  
5 **"vehicle" means any self-propelled vehicle, except farm tractors, not operated exclusively**  
6 **upon tracks, that is assembled and sold in this state on or after January 1, 2010.**  
7  
8 **2. The department of revenue may promulgate rules to implement the provisions**  
9 **of this section. Any rule or portion of a rule, as that term is defined in section 536.010, that**  
10 **is created under the authority delegated in this section shall become effective only if it**  
11 **complies with and is subject to all of the provisions of chapter 536 and, if applicable,**  
12 **section 536.028. This section and chapter 536 are nonseverable and if any of the powers**  
13 **vested with the general assembly pursuant to chapter 536 to review, to delay the effective**  
14 **date, or to disapprove and annul a rule are subsequently held unconstitutional, then the**  
15 **grant of rulemaking authority and any rule proposed or adopted after August 28, 2010,**  
**shall be invalid and void.**

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EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.